EXHIBIT P

Vann, Brian D.

From: Loren Kieve [lorenkieve@quinnemanuel.com]

Sent: Tuesday, April 10, 2007 10:14 PM

To: Bernard, James L.; Jim Sabella; Guerrera, Mark P.; mdell@kramerlevin.com

Cc: rwilliams@beusgilbert.com; Geolot, Alan C.; Peter Calamari; Terry Wit; Johanna Ong; Marc

Greenwald; Carino, Michele S.; mmace@winston.com

Subject: RE: Depositions

I am not sure that this accurately reflects our agreement (although this is not my issue). The governing principle was that a party had actually served (or done something similar vis a vis) a deponent prior to the March 5 date. Our discussion focused on whether you could enforce your outstanding subpoena, not whether you could issue a new one, which is what you seem to be suggesting (or rather, what you would be seeking from the court). I would also note that it may not be that Rosicki's counsel will move to quash, but that Stroock has to move to compel compliance with its subpoena.

My bottom line is that your and Richard's (and Rosicki's counsel's) discussions and the like do not change the equation of taking the PwC Italy depositions off the table.

Also, please note that you have an incorrect e-mail address for Kristi, which I have changed above.

Regards,

Loren

----Original Message----

From: Bernard, James L. [mailto:jbernard@stroock.com]

Sent: Tuesday, April 10, 2007 7:04 PM

To: Loren Kieve; Jim Sabella; Guerrera, Mark P.; mdell@kramerlevin.com Cc: rwilliams@beusgilbert.com; kmace@winston.com; Geolot, Alan C.; Peter Calamari; Terry Wit; Johanna Ong; Marc Greenwald; Carino, Michele S. Subject: RE: Depositions

Small caveat on Rosicki, pending my further discussions with Richard over this, if the Court orders that his deposition should proceed but requires us to serve a new subpoena, we will move forward with the deposition. Thus, I would just put it, with respect to his deposition, that we will await the outcome of discussions with his counsel, Richard and/or a court ruling and deal with that as it develops.

Regards,

Jamie

----Original Message----

From: Loren Kieve [mailto:lorenkieve@guinnemanuel.com]

Sent: Tuesday, April 10, 2007 8:56 PM

To: Jim Sabella; Guerrera, Mark P.; mdell@kramerlevin.com

Cc: Bernard, James L.; rwilliams@beusgilbert.com; kmace@winston.com; Geolot, Alan C.; Peter Calamari; Terry Wit; Johanna Ong; Marc Greenwald

Subject: RE: Depositions

I believe this was the last element in our agreement, which I trust is now final.

The three PwC Italy depositions (Robotti, Cederna and Pirola) are cancelled.

Case 1:07-cv-03790-LAK Document 12-17 Filed 06/07/2007 Page 3 of 6 Any remaining requests to take depositions of Deloitte or former Deloitte people are also cancelled.

The depositions in Ireland of Adrian Wrafter and Ambrose Loughlin are cancelled.

Rosicki's deposition will depend on whether his counsel moves to quash the summons and if that is successful. If it is not, his deposition will go forward. If his counsel otherwise agrees to the deposition, it will go forward.

Please let me know promptly if I have omitted anything. I am about to cancel airline, etc., reservations.

Regards,

Loren Kieve

----Original Message----

From: Jim Sabella [mailto:JSabella@gelaw.com]

Sent: Tuesday, April 10, 2007 5:47 PM

To: Guerrera, Mark P.; mdell@kramerlevin.com

Cc: Loren Kieve; jbernard@stroock.com; rwilliams@beusgilbert.com;

kmace@winston.com; Geolot, Alan C.

Subject: RE: Depositions

Yes, I can confirm our willingness to forego those depositions on the condition that the PwC depositions are cancelled.

James J. Sabella Grant & Elsenhofer, P.A. 45 Rockefeller Center New York, NY 10111 646-722-8520 jsabella@gelaw.com

From: Guerrera, Mark P. [mailto:mguerrera@sidley.com]

Sent: Tue 4/10/2007 6:05 PM

To: Jim Sabella; mdell@kramerlevin.com

Cc: lorenkieve@quinnemanuel.com; jbernard@stroock.com;

rwilliams@beusgilbert.com; kmace@winston.com; Geolot, Alan C.

Subject: RE: Depositions

Jim --

Please confirm, as agreed on our call, that Lead Plaintiffs also are willing to forego the proposed depositions in Ireland of Adrian Wrafter and Ambrose Loughlin in exchange for cancellation of the PWC depositions scheduled in Italy.

Mark

From: Jim Sabella [mailto:JSabella@gelaw.com]

Sent: Tuesday, April 10, 2007 5:47 PM

To: mdell@kramerlevin.com

Cc: lorenkieve@quinnemanuel.com; jbernard@stroock.com; rwilliams@beusgilbert.com; Guerrera, Mark P.; kmace@winston.com

Subject: Depositions

This will confirm that Lead Plaintiffs will forego any further depositions of partners or employees of DTT or its member firms on the condition that the PwC depositions scheduled for Italy are cancelled.

James J. Sabella Grant & Eisenhofer P.A. 45 Rockefeller Center New York, NY 10111 646-722-8520 jsabella@gelaw.com

Sidley Austin LLP mail server made the following annotations on 04/10/07, 17:05:28: ______

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EXHIBIT Q

Vann, Brian D.

From: Sent:

To:

Dennis, Beryl

Wednesday, April 25, 2007 1:11 PM

Beus Gilbert Parmalat Counsel: Clifford Chance Parmalat Counsel: Cohen Milstein Parmalat Counsel; Davis Polk Parmalat Counsel; Diamond McCarthy Parmalat Counsel; HBD Parmalat

Counsel; Heller Parmalat Counsel; Helms Mulliss Parmalat Counsel; Kramer Parmalat Counsel; Quinn Emanuel Parmalat Counsel; Sidley Parmalat Counsel; Stroock Parmalat

Counsel; 'Lanier.Saperstein@NewYork.AllenOvery.com'; 'Laura Martin

(laura.martin@newyork.allenovery.com)'; 'Michael Feldberg (michael.feldberg@newyork.allenovery.com)'; 'Todd Fishman

(todd.fishman@newyork.allenovery.com)'; 'M Eweinhardt (meweinhardt@belinlaw.com)': 'R Wlozier (rwlozier@belinlaw.com)'; 'Bnl Attorneys (bnl.attorneys@dpw.com)'; 'Nancy Ludmerer (nancy.ludmerer@dpw.com)'; John F. Kinney; 'MC Lambert (mclambert@lawpost-nyc.com)'; 'D Zilka (dzilka@gelaw.com)'; 'J Kairis (jkairis@gelaw.com)'; 'Jsabella@Gelaw. Com

(Sabella@gelaw.com)'; 'S Grant (sgrant@gelaw.com)'; 'H Minkel (hminkel@nyc.rr.com)'; 'H Amza (hamza@hugheshubbard.com)'; 'K Hemani (khemani@hugheshubbard.com)'; 'R Janvey (rjanvey@janveygordon.com)'; 'J Hartmann (jhartmann@kirkland.com)'; 'M Aduffy (maduffy@kirkland.com)'; 'S Patton (spatton@kirkland.com)'; 'C Brubaker

(cbrubaker@kdefe.com)'; 'J Donley (jdonley@kdefe.com)'; 'T Huynh (thuynh@kdefe.com)'; 'Janet Link (janet.link@lw.com)'; 'John Casey (john.casey@lw.com)'; 'Miles Ruthberg (miles.ruthberg@lw.com)'; 'Peter Devereaux (peter.devereaux@lw.com)'; 'A Salpeter (asalpeter@mayerbrown.com)'; 'B Hudak (bhudak@mayerbrownrowe.com)'; 'D Ring'; 'M

Odorizzi (Modorizzi@mayerbrown.com); 'J Bove (jbove@mintz.com)'; 'K Basabe

(kbasabe@mintz.com)'; 'R Bodian (rbodian@mintz.com)'; J Baughman

(jbaughman@paulweiss.com); 'A Abramowitz (aabramowitz@srk-law.com)'; 'D Mirarchi (dmirarchi@srk-law.com)'; 'R Kopp (rkopp@srk-law.com)'; 'R Kraemer (RKraemer@srklaw.com) '; 'R Roseman (rroseman@srk-law.com)'; 'A Devooght (adevooght@winston.com)';

'B Braun (bbraun@winston.com)'; 'C Weller (cweller@winston.com)'; 'K DeJong (kdejong@winston.com)'; 'L Coberly (lcoberly@winston.com)'; 'M Mace

(mmace@winston.com)'

Cc: Subject: Vann, Brian D. In re Parmalat

Counsel:

We have been advised by Mr. Nagel's counsel that Mr. Nagel will not be available for his deposition on May 3, 2007. We are currently engaged in discussions about when Mr. Nagel will be deposed, and it appears that the earliest he will be available is the first week in June. We will advise all parties of the date and location of the deposition as soon as we receive a confirmation from Mr. Nagel's counsel.

Beryl Dennis, Legal Assistant Sidley Austin LLP 1501 K Street, N.W. Washington, D.C. 20005

🖂 e-mail: bdennis@sidley.com

2 phone: 202,736,8651

D direct: 48651